WHAT IS CLAIMED IS:

- 1. A packing device made of thermo-formed plastic sheet for packing shock sensitive items, comprising:
 - a bottom plate having a plurality of adjacent first recesses and each first recess having a stepped wave-shaped inside, each first recess having a plurality of first flaps which are higher than a receiving plane of the first recess, each first recess having a positioning portion in an inside thereof;
 - a side plate being foldable along a folding line relative to the bottom plate and having engaging portions which are located corresponding to the positioning portions and engaged with the positioning portions, the side plate including adjacent second recesses and each second recess including a stepped wave-shaped inside, the side plate including a plurality of second flaps which are higher than a receiving plane of the second recess, the side plate having receiving portions located opposite to the engaging portions;
 - a top plate being foldable along a folding line relative to the side plate and having a plurality of protrusions which are engaged with the receiving portions when the top plate is folded the folding line toward the side plate, the top plate having a plurality of third recesses and each of which has stepped wave-shaped insides, each of the third recesses having a plurality of third flaps which are higher than a receiving plane of the third recess; and
 - the first flaps, the second flaps, and the third flaps being located on lines parallel with each other so as to form a plurality of spaces for receiving the shock sensitive items.
- 2. The packing device as claimed in Claim 1, wherein each of the positioning portions has a protrusion so as to be engaged with the engaging portion.
- 3. The packing device as claimed in Claim 1 further comprising cushion blocks on an outside of the side plate and axes of the cushion blocks being perpendicular to axes of the second flaps.